



## **OTHER RELEVANT INFORMATION**

### **PLÁSTICOS COMPUESTOS, S.A.**

30 March 2026

Pursuant to the provisions of Article 17 of Regulation (EU) No 596/2014 on Market Abuse and Article 227 of Law 6/2023 of 17 March on Securities Markets and Investment Services, and related provisions, as well as Circular 3/2020 of 30 July 2020 on information to be provided by companies listed on BME Growth, Plásticos Compuestos, S.A. (the “Company”) hereby provides the following information:

- Report on the organisational structure and internal control of Plásticos Compuestos, S.A.

In accordance with the provisions of Circular 3/2020 of BME MTF Equity, it is hereby expressly stated that the information provided herein has been prepared under the sole responsibility of the Company and its directors.

We remain at your disposal for any clarifications you may require.

At Palau-Solità i Plegamans (Barcelona), on 30 March 2026.

Corporation Chimique International S.P.R.L.  
On behalf of Mr Ignacio Duch Tuesta  
Chairman of the Board of Directors

## **REPORT ON THE ORGANISATIONAL STRUCTURE AND INTERNAL CONTROL SYSTEM OF PLÁSTICOS COMPUESTOS, S.A.**

The Board of Directors of Plásticos Compuestos, S.A. (hereinafter, the “Company”), at its meeting held on 18 March 2026, has approved this report on the organisational structure and internal control system.

The Company has an organisational structure that enables it to comply with its disclosure obligations, including an adequate internal control system for financial information, all of which ensures consistency between:

- The relevant information published on the Company's website and the information submitted to BME Growth.
- The information disclosed in presentations with that communicated to BME Growth.
- The statements made by the Company's representatives to the media and the information communicated to BME Growth.

To this end, the purpose of this report is to describe the organisational structure and internal control system in place at the Company to ensure compliance with the disclosure obligations established by the Alternative Stock Market (BME Growth) for entities whose shares are listed on BME Growth, which is divided into the following sections:

- A. Section on the Company's organisational structure and internal control system.
- B. Section on the resources available to comply with BME Growth obligations.
- C. Section on the procedures established in relation to the information to be disclosed.

## **A. THE COMPANY'S ORGANISATIONAL STRUCTURE AND INTERNAL CONTROL SYSTEM FOR COMPLIANCE WITH DISCLOSURE OBLIGATIONS**

The Company's organisational structure and internal control system for complying with the disclosure obligations established by BME Growth are described below.

### **1. ORGANISATIONAL STRUCTURE**

The Company's principal activity is the design and manufacture of mineral fillers and masterbatches of colour concentrates, additives and other compounds for the plastics processing industry, including components for the creation of environmentally sustainable plastics.

The Company's governing body is the Board of Directors, whose primary responsibility is the representation and management of the Company, and whose functions are detailed in the Company's Articles of Association, which are available to any interested party on the Company's website [www.kompuestos.com](http://www.kompuestos.com).

The Board of Directors performs its duties with unity of purpose and independence of judgement, with the sole aim of serving the Company's interests, in the sense of guiding management to maximise the economic value of the company (and its brands) in a sustained manner, in accordance with the duties of loyalty and diligence and avoiding situations of conflict. Consequently, the Board of Directors is responsible for the existence and maintenance of adequate internal control.

The main functions of the Board of Directors include the following: (i) the preparation, review and approval of the annual accounts; (ii) the design, supervision and maintenance of the internal control system and, in particular, of the controls relating to financial reporting to prevent the occurrence of possible irregularities in the preparation of the annual accounts; and (iii) assessing and responding appropriately to potential conflicts of interest. The Board of Directors meets at least once every quarter.

The Board of Directors bears ultimate responsibility for ensuring that adequate internal controls are in place and maintained, and that the financial information recorded is legitimate, accurate and fairly reflects the events and transactions carried out by the Company.

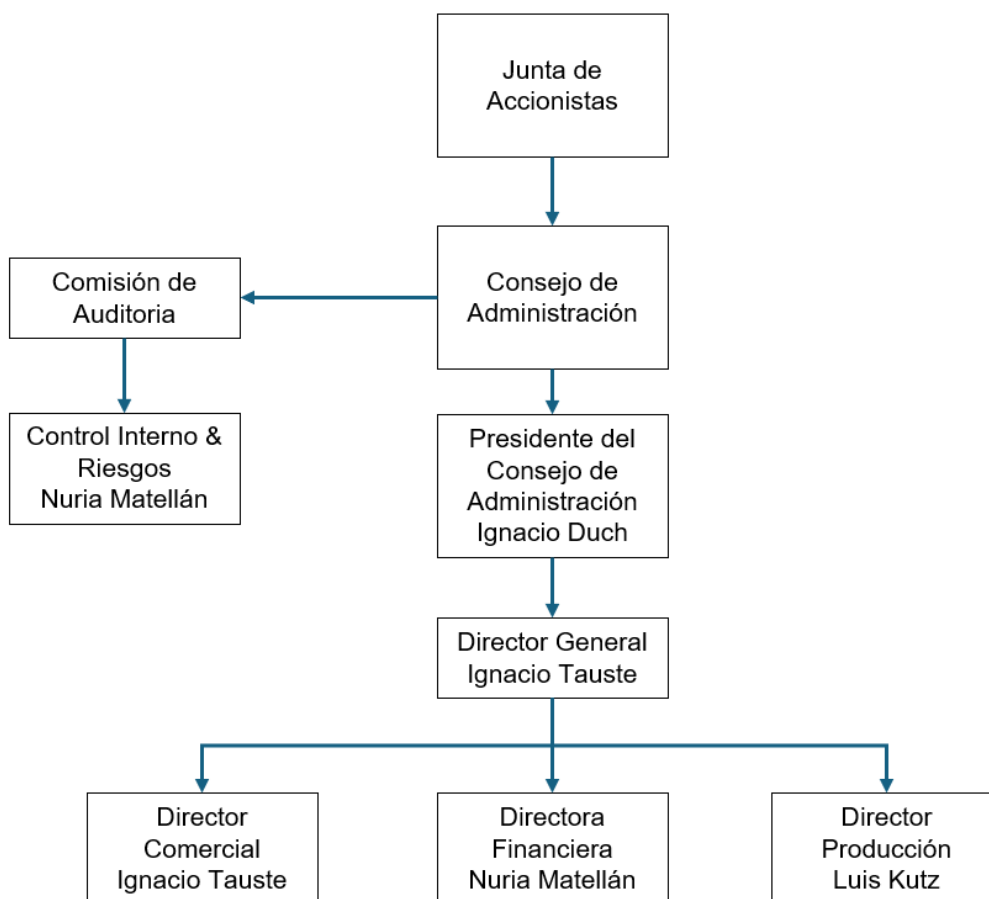
The composition of the Board of Directors as at the present date is as follows:

- Corporation Chimique International S.P.R.L. (Chairman of the Board of Directors and Executive Director).
- Mr Albert de la Riva (Independent Director).
- Mr Guillem Ferrer Sistach (Independent Director).
- Ms Sandra Duch Balust (External Director).
- Josep Torner Riba (Independent Director).
- CCP Masterbatch, S.L. (Proprietary Director).
- Gant Finance S.A. (Proprietary Director).
- Gestión y Administración Mobiliaria S.A. (Proprietary Director).
- Nuria Matellán (Executive Director)

Mr Jose Luis Palao Iturzaeta is the non-director secretary and Ms Naiara Bueno Aybar is the non-director deputy secretary of the Board of Directors.

The Board of Directors is accountable for its management to the General Meeting of Shareholders.

The Company is organised in accordance with the following organisational chart as at the present date:



As of today, there are three members of the Board of Directors who are classified as independent directors (Mr Albert de la Riva, Mr Guillem Ferrer Sistach and Mr Josep Torner Riba).

Since the Company's shares were listed on BME Growth, the Board of Directors has had an Audit Committee. The Audit Committee comprises three members of the Board of Directors, two of whom are independent directors (Mr Albert de la Riva and Mr Guillermo Ferrer Sistach). The Audit Committee is entrusted with the functions established by the applicable regulations, and in particular, in accordance with the provisions of the Companies Act.

The Audit Committee meets prior to the publication of the Company's statutory financial information in order to obtain and analyse such information. At these meetings, the annual accounts, interim financial reports and any other information deemed relevant are reviewed. This review enables the Committee to understand the process of preparing and consolidating financial information, to verify its compliance with applicable regulations and accounting principles, and thus to ensure that the statements of financial position and changes therein, the financial position and the results of the Company and its consolidated group are accurately reflected. During the last financial year, the Audit Committee established a schedule of meetings and matters to be discussed with the Company's auditor.

Furthermore, on 25 January 2023, the Board of Directors agreed to establish a Nomination and Remuneration Committee, whose functions consist of proposing the remuneration of the Chief Executive Officer and senior management, as well as proposing the remuneration of the members of the Board of Directors. On 23 November 2023, the Board of Directors agreed that the Appointments and Remuneration Committee should be composed of the following members: Mr Ignacio Duch Tuesta (representing Corporation Chimique International S.P.R.L.); Mr Albert de la Riva Balust; Mr Lluís Clusella i Bermejo (representing Gestión y Administración Mobiliaria, S.A.), and Mr Guillem Ferrer Sistach.

## 2. INTERNAL CONTROL SYSTEM

All members of the Company's Board of Directors are aware of the requirements arising from the Company's listing on BME Growth, both in relation to market communications and in relation to the actions, measures and processes to be implemented at any given time and, in particular, those arising from the new applicable regulations. This reporting work is being carried out by the registered adviser, in consultation, where necessary, with the Company's legal adviser.

Furthermore, the Company's finance department is responsible for preparing the Company's financial statements, as well as for establishing and maintaining controls over the Company's transactions and business operations.

Furthermore, to ensure that the internal control system is adequate, the Company has:

- Skills, training and experience of staff and various external advisers:

The Company is aware of the importance of having a qualified team capable of performing its duties properly and with extensive experience in the sector in order to achieve optimal results in its functions.

In this regard, it should be noted that the profiles of those primarily responsible for supervising financial reporting include the following capabilities: (a) university and postgraduate education; (b) relevant experience in the sector across various fields (valuation, investment analysis, accounting and finance, technical and development); (c) experience in financial management; and (d) experience in auditing and finance.

## 3. RISK ASSESSMENT

The Company is continuously exposed to a range of both internal and external risks, understood as those factors that may have a negative impact on the Company's defined objectives and strategy. The Company has carried out a process to identify and assess the most significant risks that may affect the reliability of the information disclosed by the Company to the market. As a result of this process, the following risks stand out among the most significant risks for the Company:

- General market risks: General and economic risks in the markets in which it acquires, produces or sells its products, including the volatility and cyclical nature of the global plastics market, the availability of raw materials and energy, competition and the high degree of internationalisation of the business.
- Operational risks: The development of new products, risks associated with their marketing and manufacture, the risk of operational disruption due to quality or technical issues or unexpected regulatory changes, the risk arising from investments to be made in plant, machinery and equipment (including those relating to modernisation and expansion), the loss of customers, the Company's negotiating position vis-à-vis major suppliers, customers and competitors, and the retention of senior management and directors.
- Regulatory and environmental risks: Potential regulatory changes regarding the manufacture and use of plastics; the timetables and terms of implementation of new regulations on plastics and their production; the handling of chemicals and other environmental safety regulations; the existence of undetected errors or defects in products; and the obsolescence of the information, data protection and technological systems used.
- Financial risks: Risks arising from operations in international markets with a variety of currencies and regulations; coping with financial difficulties arising from non-payment or a decline in customer orders; the future availability of public subsidies; and the use of funds obtained through capital increases or debt.
- Risks related to the listing of the Company's shares on BME Growth: The absence of guarantees regarding the trading volume and/or frequency that the shares will achieve and regarding their effective liquidity, the volatility of the share price associated with the business,

market liquidity or the lack of publication of stock market analysis on the Company, or the publication of unfavourable analysis on the Company, and the lack of implementation, even though these do not apply to the Company as BME is not considered an official secondary market.

- Risks of judicial and extrajudicial claims: Risks associated with potential judicial or extrajudicial claims arising from the Company's business activities.
- Risks arising from liability claims and insurance cover: Risks arising from the possibility that the insurance policies taken out by the Company may provide insufficient protection, and from potential financial and reputational claims.
- Risks associated with potential conflicts of interest with related parties: Risks associated with transactions carried out by the Company with related parties and with the interests of the Company's majority shareholders coming into conflict with the best interests of the Company itself.

#### **4. CONTROL ACTIVITIES**

The Company defines control as any activity carried out by the Board of Directors that supports the monitoring of instructions given to mitigate risks that have a significant impact on objectives or that could lead to fraud or errors in financial information reported internally and to third parties.

The main internal control activities carried out in relation to financial reporting are described below.

- Establishment of strategies and objectives:  
The Company has a medium-term strategic plan.
- Planning and budgeting:  
An annual budget for the following financial year is drawn up each year before the end of the financial year. Furthermore, throughout the year, the budget is monitored by comparing it with the results achieved, identifying deviations from the established objectives.
- Accounting:  
Accounting is managed internally using a highly regarded accounting software system that enables individualised tracking and monitoring, from a management, accounting and financial perspective, of all cash flows generated by the Company's assets.  
The preparation of financial statements (whether interim or annual) is carried out directly by the Company's staff and by the Company's external auditors, in order to ensure the highest standards of quality; all of this is subject to final supervision by the Company's Board of Directors.
- External audit:  
The Board of Directors proposes to the General Meeting of Shareholders the appointment of an auditor to provide independent external audit services and examine the financial information in detail. Once appointed by the General Meeting of Shareholders, the auditor will audit the Company's annual accounts and issue an independent opinion on them. The auditor will also carry out a limited review of the interim financial statements.  
The auditor shall be an auditor of recognised international standing.

#### **5. INFORMATION AND COMMUNICATION**

The Company considers that information is a key factor in carrying out its internal control functions. For such information to be relevant and have a positive influence on the rest of the organisation's internal control system, it must be reliable and of high quality.

In order to provide the greatest possible transparency to its shareholders and to monitor the Company's results, thereby enabling swift decision-making, in addition to the annual accounts, interim financial statements are prepared on a half-yearly basis.

The Company maintains its accounting records in accordance with the standards set out in the General Accounting Plan. The Company's annual accounts and interim financial statements are prepared in accordance with the going concern principle and based on the accounting records, which include both transactions and the assets and liabilities arising during the reporting period. In addition, the annual accounts are subject to a financial audit and the half-yearly financial statements to a limited review carried out by a reputable auditor.

The financial statements prepared by the Company's finance department are reviewed and approved by the Board of Directors, and are made available to the Company's shareholders for their review and, where applicable, approval (in the case of the annual accounts). Along with each communication to shareholders regarding the financial statements, a report is provided on the main events that have occurred during the financial year or period, together with a brief explanation of the Company's performance.

## **6. MONITORING ACTIVITIES**

The monitoring and supervision activities of organisations aim to determine whether the various components of their internal control systems are functioning correctly.

The Company's Board of Directors also maintains a position of continuous oversight of the activities carried out, reviewing the results reported monthly at the Board's regular meetings.

Regular contact with members of the Board of Directors, as well as with the registered adviser, ensures that the information published on the website, any corporate or financial presentations, statements made and all other information disclosed to the market is consistent and complies with the standards required by BME Growth regulations.

Specifically, the following internal protocols have been established:

### **a) Material information published on the Company's website**

All information that may be considered material information will be discussed with the registered adviser. The procedure can be summarised as follows:

- Identification by the Company (in line with the guidance received from the registered adviser, and in accordance with applicable regulations) or by the registered adviser of an event that could constitute a relevant fact. If identified by the Company, this is always verified with the registered adviser.
- Submission of supporting documentation regarding the aforementioned event to the registered adviser for analysis and assessment.
- Drafting of inside information or other relevant information, as appropriate, by the Company's responsible officers and the registered adviser.
- Review of the inside information or other relevant information agreed between the Company and the registered adviser by the Chairman of the Board of Directors (signatory of such significant events).
- Uploading of the inside information or other relevant information, as applicable, agreed upon, to the BME Growth website by the Company.
- Approval of the inside information or other relevant information, as applicable, by the registered adviser prior to the start of the opening auction or after the closing auction.
- Confirmation by the registered adviser of the publication of the material event, including inside information or other relevant information, as applicable.
- Uploading of the aforementioned inside information or other relevant information, as applicable, to the Company's website by the Company's management team.

- Furthermore, should the Company have any doubts regarding a potential website update that has not been the subject of inside information or other relevant information, as applicable, the Company would consult with the registered adviser.

**b) Information disclosed in presentations**

The Board of Directors ensures that the information included in presentations is consistent with the information published on the Market.

**c) Statements made to the media**

Any requests from the media will be dealt with via the contact details provided on the Company's website for this purpose. In such cases, the media will be directed to the information available on the website, and no information will be provided to the media prior to its publication on the Market and the website.

Should any representative of the Company speak to the media, they are aware of the need to limit their statements to public information.

## **B. RESOURCES AVAILABLE TO THE BOARD OF DIRECTORS TO FULFIL THE COMPANY'S OBLIGATIONS AS A BME Growth LISTED COMPANY**

The Company, in order to comply with its obligations as a company whose shares are listed on BME Growth, has a structure that enables it (i) to maintain adequate control over both financial information and internal control systems, as well as over the transmission of information, (ii) mitigate identified risks that may have a negative impact on the Company, and (iii) prevent any situation that may give rise to fraud or errors in the financial information reported internally and to third parties.

To this end, the Company has the following resources:

- A registered adviser appointed to support the Board of Directors in fulfilling its obligations as an entity listed on BME Growth.
- The Company's Board of Directors, whose members are aware of the requirements arising from the Company's listing on BME Growth, both in relation to market communications and in relation to the actions, measures and processes to be implemented at any given time and, in particular, those arising from the new applicable regulations. This reporting work is being carried out by the registered adviser, in consultation, where necessary, with the Company's legal adviser.
- The Company's Board of Directors may seek legal advice from an external adviser on all matters relating to the necessary actions and obligations arising from the listing of the Company's shares on BME Growth.
- The Board of Directors also maintains ongoing oversight of the Company's activities, in order to maintain an ongoing understanding of the main events taking place within the Company and to ensure that the financial information reflected in the financial statements is consistent and coherent with the information reported on a regular basis and with the Company's results, so as to ensure that it is equivalent to and adequately reflects the Company's current situation, as well as to ensure that it is the same as that reflected on its website and reported to the market.
- The financial statements prepared by the Company are reviewed and approved by the Board of Directors, and are made available to the Company's shareholders for their review and, where applicable, approval (in the case of the annual accounts). Along with each communication sent to shareholders regarding the financial statements, a report is provided on the main events that have occurred during the financial year or period, together with a brief explanation of the Company's performance.

## **C. THE COMPANY'S PROCEDURES REGARDING INFORMATION TO BE MADE PUBLIC**

The Company's procedures regarding information to be made public are described below.

In particular, the Company's procedures to ensure consistency are set out below:

### **a) The inside information published on the Company's website and the information submitted to the Market.**

All information that may be considered inside information, in accordance with market abuse regulations, shall be consulted with the registered adviser. The protocol for action could be summarised as follows:

- Identification by the Company (in line with the guidance received from the registered adviser, and in accordance with applicable regulations) or by the registered adviser of an event that could constitute inside information. If identified by the Company, this is always verified with the registered adviser.
- Submission of supporting documentation regarding the aforementioned event to the registered adviser for analysis and assessment.
- Drafting of the inside information disclosure by the Company's responsible officers and the registered adviser.
- Review of the inside information notice agreed between the Company and the registered adviser by the Chairman or Vice-Chairman of the Board of Directors (signatory of such significant events).
- Uploading of the agreed inside information notice to the BME Growth website by the Company.
- Approval of the inside information notice by the registered adviser prior to the start of the opening auction or after the closing auction.
- Confirmation by the registered adviser of the publication of the inside information notice.
- Uploading of the inside information notice to the Company's website by the Company's management team.
- Furthermore, should the Company have any doubts regarding a potential website update that has not been subject to a disclosure of inside information, the Company would consult with the registered adviser.

### **b) The information disclosed in presentations and the information communicated to the Market.**

The Board of Directors ensures that the information included in presentations is consistent with the information published on the Market.

### **c) Statements made by the Company's representatives to the media and information disclosed to the Market.**

Any requests from the media will be dealt with via the contact details provided on the website for this purpose. In such cases, the media will be directed to the information available on the website, and no information will be provided to the media prior to its publication on the Market and the website.

Should any representative of the Company speak to the media, they are aware of the need to limit their statements to public information.